Docket No.: OGOSH32USA

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. : 10/535,640 Confirmation No. 7724

Applicant : Toshio Abe

371 Filed : May 20, 2005

Art Unit : 3749

Examiner : Alfred Basichas

Customer No. : 00270

Title : PANEL TYPE RADIATOR

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT

Sir:

This is a timely response to a non-final Office Action dated October 16, 2007. Kindly amend the application as set forth below

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.